

The month of May is Kindness Awareness Month in New Jersey. During this month, Brigantine Elementary's kindness program will be promoted as a model for other schools in the state. Brigantine Elementary's success is easily replicated. Their kindness program was developed as a means to reinforce basic values in their students. Administrator, teachers, and parents worked cooperatively to develop the kindness program to support a mission of developing good citizenship qualities in a rich multi cultural setting. Working on a "Kindness is Contagious" theme, the school set goals for each student, had students record their progress and encouraged parents to participate with their children.

The work of these students profoundly demonstrates that each individual can make a difference. They have proven that kindness is indeed contagious as other schools in the state embrace the model of their program. I want to commend the work of the students, staff and parents at Brigantine Elementary. I am proud of the dedication they have shown to make their community a better place.

SPECIAL TRIBUTE HONORING  
RANDY VANWAGEN, LEGRAND  
SMITH SCHOLARSHIP WINNER

**HON. NICK SMITH**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 7, 1998*

Mr. SMITH of Michigan. Mr. Speaker, it is with great respect for the outstanding record of excellence he has compiled in academics, leadership and community service, that I am proud to salute Randy VanWagen, winner of the 1998 LeGrand Smith Scholarship. This award is made to young adults who have demonstrated that they are truly committed to playing important roles in our Nation's future.

As a winner of the LeGrand Smith Scholarship, Randy is being honored for demonstrating that same generosity of spirit, intelligence, responsible citizenship, and capacity for human service that distinguished the late LeGrand Smith of Somerset, Michigan.

Randy VanWagen is an exceptional student at Columbia Central High School and possesses an impressive high school record. He has been involved with the National Honor Society. Randy is also involved with the Student Council, the English Essay and Social Sciences Academic Teams, and is the founder and president of the Varsity Club. He is a member of the varsity Football, Wrestling, and Track teams. Outside of school Randy has been involved in volunteer work and computer graphics.

In special tribute, therefore, I am proud to join with his many admirers in extending my highest praise and congratulations to Randy VanWagen for his selection as a winner of a LeGrand Smith Scholarship. This honor is also a testament to the parents, teachers, and others whose personal interest, strong support and active participation contributed to his success. To this remarkable young man, I extend my most heartfelt good wishes for all his future endeavors.

DRUG INTERDICTION

**HON. PHILIP M. CRANE**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 7, 1998*

Mr. CRANE. Mr. Speaker, I am proud to add another line of defense in our Nation's war against drugs by introducing legislation today to strengthen drug interdiction efforts by the U.S. Customs Service. As my colleagues know, drug use, particularly among teenagers, is widespread and skyrocketing. A critical prong in Congress' attack on illicit drug use is stopping the flow of drugs across our nation's borders before they fall into the hands of our children.

As the Federal agency responsible for protecting the nation's borders, the U.S. Customs Service is our front line in fighting the war on drugs. Customs seized nearly 1 million pounds of illegal drugs last year, more than all other Federal agencies combined. In 1997 alone, over 118 million automobiles, 9.3 million trucks, 321,000 railcars and 4.5 million sea containers entered the United States creating an enormous window of opportunity for drug smugglers and a massive drug enforcement dilemma for Customs.

To provide Customs with the necessary resources to police our borders, my legislation authorizes a significant increase in the number of inspectors and narcotics detection equipment along the U.S. borders with Mexico and Canada, as well as providing additional personnel and equipment at Florida and Gulf Coast Seaports and major metropolitan drug distribution centers such as Chicago, New York, Miami and Los Angeles. The war on drugs is winnable, but it can't be fought with words alone. My anti-drug smuggling bill supplies Customs with the necessary arsenal to defeat the ugly scourge that is casting a dark shadow over our nation.

THE TECHNICAL WORKERS  
FAIRNESS ACT OF 1998

**HON. JUANITA MILLENDER-McDONALD**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 7, 1998*

Ms. MILLENDER-McDONALD. Mr. Speaker, I rise today to introduce the Technical Workers Fairness Act of 1998. This bill, and its companion bill, S. 1924 offered by Sens. Connie Mack (R-FL) and John Kerry (D-MA), would repeal Section 1706 of the 1986 Tax Reform Act in order to provide the necessary tax relief for the technical services industry.

Since the passage of the 1986 Tax Reform Act, Section 1706 added a new subsection (d) to Section 530 of the Revenue Act of 1978. For those businesses classified as "technical services firms," Section 1706 removed the Section 530 employment tax safe havens that otherwise apply to all other types of businesses that use the services of independent contractors. These Section 530 safe havens were enacted by Congress in 1978 to protect business taxpayers, especially small businesses, from arbitrary IRS decisions interpreting the common law employment test in employment tax audits.

Yet Section 1706 singles out one group of taxpayers. As a result of Section 1706, tech-

nical services firms must prove to the IRS that their hired workers meet the qualifications as independent contractors under the centuries-old common law employment test. Even if the firm can prove that the employment of the independent contractor is consistent with industry practice or a relevant court ruling, all of which constitutes a "safe haven" under Section 530—none of these factors are relevant because of the enactment of Section 1706.

The harm caused to the technical services industry and its employees is real. There is no rationale as to why a business could be severely penalized by the IRS and forced to pay employment taxes despite the fact that the contractors have already paid these same taxes in full. Unfortunately, some IRS auditors have used Section 1706 to claim that even incorporated independent contractors are not legitimate. Faced with the obstacle of meeting the requirements of the common law employment test to prove a worker's status to the IRS, many technical services firms will simply refuse to hire any independent contractors in order to avoid tempting an IRS audit.

In 1991, the Treasury Department issued a 100-page study of Section 1706, as required by Congress. The Study found that tax compliance is actually better-than-average among technical services workers compared to other contractors in other industries. In addition, Section 1706 is the only occasion since the enactment of Section 530 that Congress has ever cut back on the safe haven protections in Section 530. Furthermore, in 1996, Congress expanded the Section 530 protection and shifted the burden from the taxpayer to the IRS.

In light of the unfairness of Section 1706, I believe it is time to move for its repeal so that technical services firms will be allowed to compete on a level playing field. As the Ranking Member of the Tax, Finance and Exports subcommittee, I am pleased to take these steps to remove this discriminatory provision.

THE AMERICAN ECONOMY  
PROTECTION ACT

**HON. JOE KNOLLENBERG**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 7, 1998*

Mr. KNOLLENBERG. Mr. Speaker, today I joined my colleagues, JOANNE EMERSON and RON KLING, to introduce a bill to protect the economy of the United States. Specifically, this bill will prohibit the use of federal funds for any implementation of the Kyoto Protocol to the United Nations Framework Convention on Climate Change until Senate ratification. This bill is companion language to Senator ASHCROFT's bill S. 2019.

The Kyoto Protocol requires the United States to reduce its greenhouse gas emissions to seven percent below 1990 levels by 2008–2012. Other industrialized nations must meet a similarly strict timetable. Meanwhile, the Kyoto Protocol exempts 132 developing nations, including China, India, Brazil, and Mexico, from any greenhouse gas reduction, even though these four nations alone are expected to emit half of the world's greenhouse gases by the year 2050. This creates a two-tiered environmental obligation, forcing the entire burden to reduce greenhouse emissions on industrialized nations while turning the developing world into a pollution enterprise zone.